RECORDATION NO. 26434 FILED

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SURFACE TRANSPORTATION BOARD

June 20, 2006

Mr. Vernon Williams Secretary Surface Transportation Board 1925 K Street N.W. Washington, D.C. 20423

Mr. Williams:

Enclosed is a certified original E-Filing document described below, to be recorded pursuant to Section 11301 of Title 49 of the US Code.

This document is a Memorandum of Lease, dated May 16, 2006.

The names and addresses of the parties to the document are as follows:

Lessor:

M&I Equipment Finance Company

250 East Wisconsin Avenue Milwaukee, WI 53202

Lessee:

CGB Enterprises, Inc. 1001 Hwy 190, Suite 200

Mandeville, LA 70470

A description of the equipment covered by the document is as follows:

Thirty-Five (35) Trinity 100 Ton Covered Hopper Cars more particularly described on Exhibit A attached hereto.

A fee of \$34.00 has been mailed to you today.

A short summary of the document to appear in the index is as follows:

Memorandum of Lease between M&I Equipment Finance Company, as Lessor, and CGB Enterprises, Inc., as Lessee, dated May 16, 2006, and covering Thirty-Five (35) Trinity 100 Ton Covered Hopper Cars.

Sincerely,

M&I Equipment Finance Company

Mark Sorensen Vice President

Enc.

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE

This MEMORANDUM OF LEASE, entered into this /c day of May, 2006, is intended to evidence the Lease Schedule of Personal Property dated as of May /Lo, 2006 (the "Lease") between M&I Equipment Finance Company (the "Lessor") and CGB Enterprises, Inc., a Louisiana Corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 U.S.C. 11301. Lessor has the right to lease the railcars described in Exhibit A attached hereto (the "Units"). Lessee leased from Lessor all of the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

LESSOR:	LESSEE:
M& FOURMENT PHANCE COMPANY	CGB ENTERPRISES, INC.
By: My Sources	British
Title: VICE PRESISENT	Title: SUP & CFO
Date: 6/19/2006	Date: 6 15 106
STATE OF WISCONSIN) ss:	
COUNTY OF MILWAUKEE)	
The foregoing instrument was acknowledged before me this Equipment Finance Company.	day of May, 2006, by Mark Sorensen of M&I Public, State of Wisconsin
STATE OF Louisiann) PALISC St. TAMMAN) SS:	
	re me this 15 day of May, 2006, by GB Enterprises, Inc., a Louisiana Corporation. Notary Public, State of 14

EXHIBIT A

To the Memorandum of Lease, dated May 16, 2006, between M&I Equipment Finance Company and CGB Enterprises, Inc.

DESCRIPTION OF UNITS

Thirty-Five (35) Trinity 100 Ton Covered Hopper Cars more particularly described on Schedule "A" attached hereto and made a part hereof.



SCHEDULE A

Attachment to a Lease of Personal Property Between M&I Equipment Finance Company ("Lessor") And CGB Enterprises, Inc. ("Lessee")

Dated	May 16.	2006
Daicu	TATORA TOP	2000

Thirty-Five (35) Trinity 100 Ton Covered Hopper Cars bearing the following road marks and numbers:

Old Car Mark/ Number	New Car Mark/ Number
LDCX 21400	CGRX 21400
LDCX 21402	CGRX 21402
LDCX 21403	CGRX 21403
LDCX 21404	CGRX 21404
LDCX 21405	CGRX 21405
LDCX 21406	CGRX 21406
LDCX 21407	CGRX 21407
LDCX 21408	CGRX 21408
LDCX 21409	CGRX 21409
LDCX 21410	CGRX 21410
LDCX 21411	CGRX 21411
LDCX 21412	CGRX 21412
LDCX 21413	CGRX 21413
LDCX 21414	CGRX 21414
LDCX 21415	CGRX 21415
LDCX 21416	CGRX 21416
LDCX 21417	CGRX 21417
LDCX 21418	CGRX 21418
LDCX 21419	CGRX 21419
LDCX 21420	CGRX 21420
LDCX 21421	CGRX 21421
LDCX 21423	CGRX 21423
LDCX 21424 LDCX 21426	CGRX 21424 CGRX 21426
LDCX 21426 LDCX 21427	CGRX 21426 CGRX 21427
LDCX 21427 LDCX 21429	CGRX 21427 CGRX 21429
LDCX 21429 LDCX 21430	CGRX 21429 CGRX 21430
LDCX 21430 LDCX 21431	CGRX 21430 CGRX 21431
LDCX 21431 LDCX 21432	CGRX 21431 CGRX 21432
LDCX-21433	CGRX 21432 CGRX 21433
LDCX 21434	CGRX 21434
LDCX 21435	CGRX 21434
LDCX 21436	CGRX 21436
LDCX 21437	CGRX 21437
LDCX 21438	CGRX 21438

INCLUDING ALL ATTACHMENTS, ACCESSORIES, APPURTENANCES, ACCESSIONS & SUBSTITUTIONS.

